

Primary residence BOE 2020
SAN JUAN COUNTY
August 31 & September 1

1 Harry Frost 000230220610

The assessor inspected what appeared to be a new structure on this parcel found it to be a storage building not a residence so the value was reduced from \$50,000 to \$12,000 and one acre of the lot was designated a residential lot at a value of \$8,000 with the remaining acreage valued at \$18,025.

#2 P C Black Investments B0000052002B

This is a commercial building on main street in Blanding. Mr. Black told the hearing officer that he had lost long term renters from this building and felt that its value had been reduced. The hearing officer used the income method of valuation based on the figures that Mr. Black had provided. The value he came up with was \$280,500 which reduced the market value from \$323,800 to \$280,500.

#3 P C Black Investments 001370000010

This is a commercial building housing the Credit Union. Based on the information given by Mr. Black the hearing officer used the income method to estimate the value and found the current valuation to be correct. No change was recommended.

#4 David M. Bieber 32S23E254200

Mr. Bieber requested that he be given the primary residential discount because this is his primary residence. The property was inspected by the assessor who believes this to be the case and recommends this be changed to the primary residence.

#5 John C Slavens B00000110040

In speaking with Mr. Slavens it was determined that this remodeled home was the primary resident of Mr. Slavens parents and should receive the primary residential discount. After receiving the actual square footage of the house and garage the value was recalculated using the corrected figures. The Market value of the house is \$995,375 and the garage value is \$71,230.

#6 Kedric Redd B36220347208

After inspection of the building and checking costs of metal buildings it was determined the value of this building should be \$70,080 plus the land and other building that remained unchanged.

#7 Sandra Storm A000000L003B

This parcel was changed to secondary because of the out of state mailing address. It was determined that this is the primary residence of Ms. Storm and should be given the Primary residential discount. Change back to primary residence no value change.

#8 Gary Bayles B00000070030

This was valued as a vacant lot. Mr. Bayles called and said it had a mobile home on the lot. We agreed to put the mobile home on the lot with a value of \$5,000 and the value of the lot would remain the same and receive the primary residential discount.

#9 Bryon Powell 000030000030

Mr. Powell called and said this was his primary residence, but they traveled much of the time. This is a duplex and they rent half of it out on a nightly basis. It is recommended that we make 50% nightly rental and 50% primary residence. No change in the value.

#10 Betsy Mcomie 40S22E301201

Change AG land to Greenbelt. No value change.

#11 Andy Bayless B36220274868

This property was reclassified as nightly. After a conversation with the owner it was determined that it is a primary residence and the basement is rented as a full time rental and not nightly. Recommendation to return to primary residence no value change.

#12 Joshua G. Jones 36S26E277200

Mr. Jones called and said this was his primary residence and he receives his mail in Dove Creek because it is the most reliable for him. Recommend return to primary residence no change in value.

#13 Local Building Authority B36220341204

This is property owned by the county and is exempt from taxation. Purchased 3/6/19.

#14 Kurtis Pugh 36S22E231206

Mr. Pugh split his parcel into two parcels. This parcel retained the residential house. The house and lot value remain the same and receive the residential discount.

#15 Kurtis Pugh 36S22E231210

This parcel is the half of a split parcel and has a commercial building and a commercial lot. Vacant lot was removed from this parcel and the commercial building and lot value remain the same. No value change.

#16 Kent Somerville A0000007001C

Based on purchase price the assessor's value is correct.
Recommend no change.

#17 Utah State University B36220347214

This property was purchased by Utah State University and is exempt from taxation.

#18 Sonderegger Holdings A33230312401

Change classification from Ag land to Greenbelt no value change.

#19 Kim Breitenbach 000400000080

This property is rented nightly but only a bedroom is rented. Based on the space rented \$13,000 was added to the primary residence and \$13,000 was removed from the nightly rental value. Market value for house is \$302,230 and market value for the rental is \$19,000.

#20 Harold Keylon B0000024004D

This parcel is land locked and only has access through the lots surrounding it. It was valued as a buildable lot in the reappraisal of Blanding lots. It is recommended it be revalued at \$3,000.

#21 Larry Crist 000590000040

Owner lives in Colorado. Remove the Primary Residential Discount.
No value change.

#22 Nyle Rhett Adair 000090000070 & 000090000080

These two lots have the same owner but the improvements are attached to the wrong lot. It has been requested that this be corrected and the improvements be placed correctly. No change in value.

#23 Earl D. Johnston 26S22E354211

New storage units were built on this property. The value of these needs to be added to this lot at \$4,000 per unit.

#24 Robert Wood 36S22E236001

This property was recoded as a nightly it is not a nightly rental. Change back to primary residential. No value change.

#25 Alma DeMille 000360000030

Mr. DeMille thought that if you lived half the year in two different houses you could get the primary residential discount in both houses. You can only have one residential discount per owner in Utah. No change to this property.

#26 Martin Numbers B36220276607

After talking to Mr. Numbers, it was agreed that the land value was correct but the mobile home value should be reduced to a salvage value of \$3,000. The recommendation is to value the mobile home at \$3,000 and the land at \$18,850.

#27 Martin Numbers 37S22E063001

This property has access issues. In the winter when the weather is wet or snowy it can not be accessed. It was purchased from an owner builder and there are questions about the quality of the structure the assessor will meet with Mr. Numbers to discuss these issues and reappraise.

#28 Karl Knapp 31S23E366000

Reappraise this land at \$1,000 per acre to match other acreage in the area. Recommendation raise to \$1,000 per acre.

#29 Kenneth Graham 31S25E222400

It was assumed that progress had been made on this project in the last five years so the value was raised. Mr. Graham called and said he had retired and was now going to spend time to finish the improvements. Recommend that this value be put back to the 2019 value of \$5,000.

#30 Gary Guymon 35S23E316000

This property has some cabins built on it; they were valued as though 100% complete after inspection they were found to be only 50% complete. Recommended to reduce value by 50% for the cabins until complete. All other values remain the same.

#31 Blanding Super Splash B36220347209

This property was appraised by the state tax commission several years ago and substantially increased. The owner felt that this year's increase was unfair because none of the other commercial properties had been reappraised as recently as this property. Recommend that this property be returned to the 2019 value.

#33 San Juan County C40210250611

This property is owned by San Juan County and is exempt from taxation.

#34 Charles W. Nelson C40220196600

This is mostly rocks and cliffs and not of any use. It is recommended that it be valued at \$1,000 per acre.

#35 Karl Knapp 31S23E362400

Mr. Knapp moved to this property and claims it as his primary residence. Recommended that it be change from secondary property to primary residential property with no value change.

#36 Jody Lyman 36S22E236601

This property has a small cinder block building with a roof that is caved in, the build is structurally sound but the roof needs to be replaced. Recommend that the value be set at 2019 value of \$7,000.

#37 Jody Lyman 000240000000

Mrs. Lyman purchased this property but it was split at the time of purchase and the commercial build was retained by the previous owner. Mrs Lyman was taxed for this building in error. Recommend that building be removed from Lyman property and placed on previous owner property and billed to him. Value of building \$169,500 and value of land \$48,560.

#38 Thomas E Redd Trustee 000240000010

Mr. Redd sold some of this property but retained a building and 2 acres. The building and land were not part of the sale but were being taxed by the new owner. The building and land need to be taxed by Mr. Redd. Recommended market value of building be \$169,500 and land \$48,4560, be added to this parcel and Mr. Redd be billed for the back taxes for 2019.

#39 Kristi Young

000230220680

This property was changed to secondary property because of the California mailing address. Ms. Young attended BOE and explained that this is her only residence and she never lived in California. She purchased the property for \$74,000 as is. The property was very run down and had been vacant for several years. Recommendation is change from secondary to primary and change the value of the house from \$58,530 to \$46,920 making the total value \$74,000 which was the purchase price.

#40 Eric B. Niven

000630000100

This property should be valued as a nightly rental as advertised. Recommended that there be no change.

#41 Phil Lyman

B0000028004A

Mr. Lyman requested that we revalue the building based on age, condition and size. He gave information on the income from this building and the hearing officer used this information to calculate the value using the income method. Recommended that the value be reduced from \$186,495 to \$153,000.

#42 Quality Manufacturing

A00220030010

After obtaining the correct building size and researching current building prices, the hearing officer recommended the following values of \$94,560 for the metal building and land value remain the same at \$14,000.

#43 Bluff Dwellings

C40220196601

Due to topography issues it is recommended that the secondary acreage be valued similarly to the parcel across the highway at \$1,000 per acre. Recommended the value be reduced from \$30,000 to \$12,000.